

COURT FILE NUMBER      **1901-03824**

COURT                      COURT OF QUEEN'S BENCH OF ALBERTA

JUDICIAL CENTRE        Calgary

PLANTIFF                 **ROYAL BANK OF CANADA**

DEFENDANTS             **SURFACE PRO SERVICES INC., ATKINS  
KUNTZ CONSTRUCTION GROUP INC.,  
2049829 ALBERTA INC., DOUGLAS  
ATKINS, DAVID KUNTZ and ROGER  
LEADER**

DOCUMENT               **SECOND SUPPLEMENTAL  
AFFIDAVIT**

ADDRESS FOR SERVICE AND  
CONTACT INFORMATION OF  
PARTY FILING THIS  
DOCUMENT               **Robyn Gurofsky  
Borden Ladner Gervais LLP  
1900, 520 3<sup>rd</sup> Ave. S.W.  
Calgary, AB T2P 0R3  
Telephone: (403) 232-9774  
Facsimile: (403) 266-1395  
Email: rgurofsky@blg.com  
File No. 404600.000764**

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**AFFIDAVIT OF JOSH COONAN**

**Sworn on March 19, 2019**

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I, Josh Coonan, of Calgary, Alberta, SWEAR AND SAY THAT:

1. I am a manager of Special Loans and Advisory Services for the Plaintiff, the Royal Bank of Canada ("RBC" or the "Bank"), and am presently responsible for the administration of the within accounts. As such, I have personal knowledge of the matters and facts hereinafter sworn to, except where

stated to be based on information and belief, and where so stated, I verily believe the same to be true.

2. I make this Affidavit as a supplement to the affidavits I swore in these proceedings on March 12, 2019 and March 15, 2019 (together, the “**Prior Affidavits**”). Capitalized terms not defined herein have the meaning ascribed to them in the Prior Affidavits.
3. Subsequent to the Bank’s appearance before the Court on March 15, 2019:
  - (a) On Friday, March 15, 2019, I received an email from Dave Renton of SPS attaching a scanned image of the cheques for deposit (the “**Deposit Cheques**”) into the SPS and AKC accounts intended to satisfy payroll. Attached hereto and marked as **Exhibit “A”** is a copy of the email from Mr. Renton attaching the cheque images for the Deposit Cheques.
  - (b) On Friday, March 15, 2019, I replied to Mr. Renton advising that of the eight Deposit Cheques provided, only two needed to be certified. Attached hereto and marked as **Exhibit “B”** is my response email to Mr. Renton. Attached hereto and marked as **Exhibit “C”** is a spreadsheet I prepared summarizing the Deposit Cheques and identifying which of them required certification.
  - (c) Shortly after sending my reply to Mr. Renton at Exhibit “B”, I spoke to him over the phone at which time, Mr. Renton advised that the funds could not be certified as they had already been deposited into the account. I indicated to Mr. Renton that I would have to think about whether I could let the cheques go but that if SPS or AKC made a deposit of certified funds to cover the difference, the Bank would consider the amounts for payroll covered. On Monday, I confirmed to Mr. Renton that the Bank could not consider the cheques clear given that they were not certified and that we would have to wait for back office at the Bank to advise if they were clear.
  - (d) As far as I understand, no additional funds, certified or otherwise, were deposited into the SPS or AKC accounts on Monday, other than an EFT payment made in the amount of \$10,759.51 which was insufficient to cover the shortfall from the uncertified cheques.
  - (e) Later on during the evening of March 15, 2019, I received a payroll cheque list for SPS and AKC from Charli Atkins. Attached hereto and marked as **Exhibit “D”** is a copy of

the email from Mr. Atkins together with the excel spreadsheets attached to Mr. Atkins' email purporting to list the payroll cheques. The cheques listed for AKC total \$31,698.85 and for SPS total \$57,892.63, for a total of \$89,591.48.

- (f) The following day, on March 16, 2019 I replied to Mr. Atkins' email indicating that the Bank required the names of the employees, gross pay, net pay and cheque numbers so that the Bank could confirm the cheques were properly being cleared for payroll. A copy of my response to Mr. Atkins is attached hereto as **Exhibit "E"**.
- (g) A clarification email was sent to me on March 16, 2019 by Mr. Renton advising that the payroll included employee banked hours and expenses. Attached hereto and marked as **Exhibit "F"** is a copy of the response from Mr. Renton.
- (h) I understand based on emails from the borrower that cheques were issued to employees on March 16, 2019. I am advised by one of the branch managers at RBC that one of the employees attended at an RBC branch to cash their cheque. The branch reviewed the borrower's account and noted that all of the credit facilities were over limit. The manager at the branch contacted me by telephone to confirm whether or not the cheque could be cashed. I had all of my calls forwarded to my cell phone on the weekend to ensure that I could address any potential issues on this file over the weekend. Unfortunately, however, I was unavailable when the manager made the call. I returned the original call to the manager minutes after the message was left, but it took approximately one hour and 45 minutes for the branch manager and I to connect and resolve the issue. Ultimately, the issue was resolved and a message was placed on the accounts to avoid any confusion in the future, instructing all branch staff to cash any payroll cheques issued on March 15, 2019, as authorized by the Court.
- (i) On March 18, 2019, I received an email from John Cameron attaching printouts in relation to the employee cheques issued by SPS and AKC. After reviewing this information, I had a number of questions which I posed to Mr. Cameron via email, relating to what appeared to be inconsistencies in the payroll register and duplicate cheques issued to employees. Mr. Renton replied to my emails, advising that the duplicate cheques related to regular payroll, banked hours and in some cases, reimbursement of expenses incurred by the employees. Mr. Renton also advised of some anomalies in relation to the employee of another entity


paid out of SPS. Attached hereto and marked as **Exhibit "G"** are copies of the correspondence chain between Mr. Cameron, myself and Mr. Renton.

- (j) On March 18, 2019, I was copied to an email from Mr. Cameron providing some information in relation to SPS and AKC's CRA status. Attached hereto and marked as **Exhibit "H"** is a copy of the correspondence from Mr. Cameron, together with the attachments thereto in respect of the CRA status. Based on my calculations, there appears to be no less than \$155,000 in unpaid priority payables to the CRA, approximately \$154,000 of which relates to employee source deductions.
4. I have pulled updated Account Information sheets from RBC's system, summarizing each of SPS and AKC's accounts as of March 18, 2019 as follows:
- (a) Attached hereto and marked as **Exhibit "I"** to this my Affidavit, is the Account Information for the SPS accounts as of March 18, 2019 which shows:
    - (i) After depositing the Deposit Cheques, SPS has a balance of \$70,099.63 in its chequing account;
    - (ii) The credit card account continues to have a balance of \$140,995.01 (limit is \$100,000);
    - (iii) Interest on the revolving line has continued to accrue with a balance of \$235,434.58 (limit is \$250,000); and
    - (iv) Similarly, interest on the demand loan has continued to accrue, with a balance of \$1,719.97.
  - (b) Attached hereto and marked as **Exhibit "J"** to this my Affidavit, is the Account Information for the AKC accounts as of March 14, 2019 as follows:
    - (i) After depositing the Deposit Cheques, the chequing account is in overdraft by \$1,033.23;
    - (ii) The Credit Card account balances remain over their limits at \$26,227.99 and \$26,256.36, respectively (limit is \$25,000 each);
    - (iii) Interest on the revolving line has continued to accrue, with a balance of \$459,309.28.52 (limit is \$350,000).
5. While the RBC indebtedness continues to increase beyond authorized limits, AKC and SPS have allowed RBC's security to be significantly eroded by failing to pay any CRA source deductions for

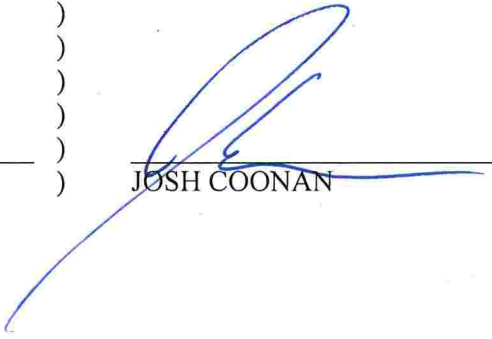
the 2019 period. Neither company has offered any solution to this increasingly prejudicial position nor has it convinced RBC that there is any alternative to the appointment of a Receiver.

6. Given that the ten day period has expired under the notices of intention to enforce security, RBC will now be asking the Court to appoint a full-fledged receiver over SPS, AKC and 204. I make this affidavit in support of RBC's application in these proceedings and for no improper purpose.

SWORN BEFORE ME at Calgary, Alberta,  
this 19<sup>th</sup> day of March, 2019.

  
\_\_\_\_\_  
Commissioner for Oaths in and for Alberta

)  
)  
)  
)  
)  
)  
)

  
\_\_\_\_\_  
JOSH COONAN

**TIFFANY BENNETT**  
A Commissioner for Oaths  
in and for Alberta  
Student-At-Law, Notary Public

This is Exhibit "A" referred to  
in the Affidavit of Josh Coonan  
Sworn before me this 19 day of March, 2019



---

Commissioner for Oaths  
In and for the Province of Alberta

**TIFFANY BENNETT**  
A Commissioner for Oaths  
in and for Alberta  
Student-At-Law, Notary Public

## Gurofsky, Robyn

---

**From:** Dave Renton <dave@SURFACEPROS.CA>  
**Sent:** March 15, 2019 4:56 PM  
**To:** Coonan, Josh  
**Cc:** Doug Atkins; Roger Leader; John Cameron; Dave Kuntz  
**Subject:** Check deposit  
**Attachments:** SPS check scans March 15, 2019.pdf; AK Check Scans March 15, 2019.pdf; SPS check part 2 scans March 15, 2019.pdf

Josh,

We will be going to the RBC branch in Riverbend to deposit our checks for payroll. I have attached scanned images of these cheques. Most are going into our SPS chequing account. There is one for the AK chequing account. We will produce payroll cheques for SPS and AK out of their respective accounts. The funds we are depositing will be adequate to cover our payroll expenses.

Can you tell me if any of the attached cheques need to be certified? Please confirm that these checks will be cleared so we may issue paychecks tomorrow at 9am.

Please let me know if there are any concerns or other documents we need to provide to you so that our employees can be assured their cheques will be honored.

Thank you,

Dave Renton



C: 403-612-2874 O: 403-457-1366  
8916 44 St. SE Calgary, AB T2C 2P6  
[www.surfacepros.ca](http://www.surfacepros.ca)



FOR SECURITY PURPOSES THE BORDER OF THIS DOCUMENT CONTAINS MICROPRINTING

Brookfield Place (Calgary) LP  
Brookfield Place  
181 Bay Street, Suite EP100  
Toronto, ON M5J 2T3

CIBC  
Main Branch - Commerce Court  
Toronto, ON M5L 1G9

1794  
DATE 03-07-2019  
MM-DD-YYYY

\$\*\*\*4,227.56

PAY \*\*\*\* FOUR THOUSAND TWO HUNDRED TWENTY SEVEN AND 56/100 DOLLARS

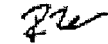
To the order of:

SURFACE PRO SERVICES INC.  
8916 44TH STREET SE  
CALGARY, AB T2C 2P6

PER



PER



⑈0001794⑈ ⑆000020010⑆ 76⑈74716⑈



FOR SECURITY PURPOSES THE BORDER OF THIS DOCUMENT CONTAINS MICROPRINTING

Brookfield Place (Calgary) LP  
Brookfield Place  
181 Bay Street, Suite EP100  
Toronto, ON M5J 2T3

CIBC  
Main Branch - Commerce Court  
Toronto, ON M5L 1G9

1774  
DATE 03-01-2019  
MM-DD-YYYY

**\$\*\*\*5,046.56**

PAY \*\*\*\* FIVE THOUSAND FORTY SIX AND 56/100 DOLLARS

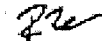
To the order of:

SURFACE PRO SERVICES INC.  
8916 44TH STREET SE  
CALGARY, AB T2C 2P6

PER



PER



⑈0001774⑈ ⑈000020010⑈ 760074716⑈

THIS CHEQUE CONTAINS SECURITY FEATURES

Ledcor Construction Limited on behalf of  
1031023 BC Ltd./Bai Family Estates  
500 - 1055 West Hastings Street  
Vancouver BC V6E 2E9

TD Canada Trust  
700 West Georgia Street  
Vancouver BC V7Y 1A2

00000520

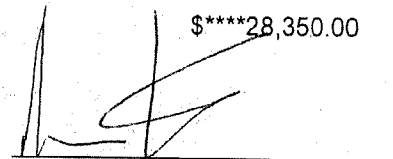
0 1 0 3 2 0 1 9  
DATE D D M M Y Y Y Y

PAY: \*\*\*\*\*TWENTY EIGHT THOUSAND THREE HUNDRED FIFTY AND 00/100

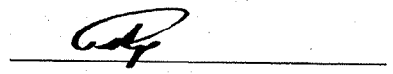
\$\*\*\*\*28,350.00

PAY TO THE ORDER OF:

SURFACE PRO SERVICES INC  
8916 - 44th Street SE  
Calgary AB T2C 2P6



One manual signature required.



Amounts between \$10,000.00 and \$99,999.99 must bear manual countersignature.

⑈00000000520⑈ ⑆90040⑈004⑆

⑈ 1 2 7 1 0 ⑈

**Westman Village Journey Club Inc.**

200 3132 118th Ave SE  
Calgary, AB T2Z 3X1

BMO Bank of Montreal  
340 7th Ave AW  
Calgary, AB T2P 0X4

Cheque Number  
2014A-00000475

DATE 0 2 2 7 2 0 1 9  
M M D D Y Y Y Y

Pay \*Sixteen Thousand Four Hundred Forty Three Dollars 00 Cents

\$ \*\*\*\*\*16,443.00

To  
The  
Order  
Of  
Surface Pro Services Inc  
8916 44 ST SE  
Calgary, AB T2C 2P6

Westman Village Journey Club Inc

Per 

Per \_\_\_\_\_

▽ DO NOT SIGN BELOW THIS LINE ▽

⑈00000475⑈ ⑆33019⑈001⑆ 1987⑈489⑈

**PALECO INC.**  
UNIT 108 138 18 AVE. S.E.  
CALGARY, AB T2G 6P9

**HSBC BANK CANADA**  
212, 111 - 3RD AVE. S.E.  
CALGARY, ALBERTA T2G 0B7

1326

001326



**PAY**

Twenty Six Thousand Five Hundred Thirty One -----62/100

04/03/2019

\*\*\*\*\*26,531.62

TO THE  
ORDER  
OF

Atkins Kuntz Construction Group Inc.

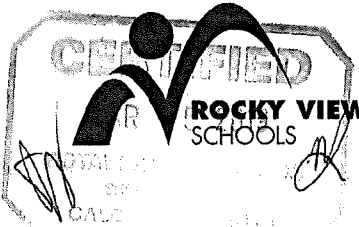
PALECO INC.

PER

⑈001326⑈ ⑆10129⑈016⑆ 356492⑈001⑈

SECURITY FEATURES INCLUDE: USE MICROFILM  
COMMENT: LES CARACTÉRISTIQUES DE SÉCURITÉ - VOIR À L'ENDOS

5007



**ROCKY VIEW SCHOOLS**

2651 CHINOOK WINDS DR. SW  
AIRDRIE, AB T4B 0B4  
(403) 945-4000

Cheque No.  
1985000064

ROYAL BANK OF CANADA  
MAIN BRANCH  
339-8TH AVE SW  
CALGARY AB T2P 1C4

001512



06 03 2019  
DD MM YYYY

\$\*\*\*\*\*2,283.75

PAY 2283 DOLLARS AND 75 CENTS

To SURFACE PRO SERVICES INC  
The 8916 44 ST SE  
Order CALGARY AB T2C 2P6  
Of

ROCKY VIEW SCHOOL DIVISION NO. 41

1163179

⑈001512⑈ ⑆00009⑈003⑆ 99⑆⑈633⑈9⑈ 75

THIS CHEQUE CONTAINS A MICROLINE BORDER AND SECURITY FEATURES



200 - 698 CORYDON AVENUE, WINNIPEG, MB R3M 0X9

THE ROYAL BANK OF CANADA  
220 Portage Ave.  
Winnipeg, Manitoba R3C 3A6

023291

023291

FIVE THOUSAND EIGHT HUNDRED SEVENTY NINE DOLLARS & SIX CENTS

PAY Mar 7/19 \$5,879.06

TO THE ORDER OF Surface Pro Services Inc.  
8916 44th Street SE  
Calgary, AB T2C 2P6

MAN-SHIELD (ALTA) CONSTRUCTION

PER J. King  
PER [Signature]

⑈023291⑈ ⑆00007⑈003⑆ 108⑈058⑈9⑈

DO NOT ACCEPT THIS CHECK UNLESS THE PINK LOCK & KEY ICONS FADE WHEN WARMED AND YOU CAN SEE A HEXAGON-SHAPED TRUE WATERMARK WHEN HELD TO THE LIGHT

Hines Canada Property Services  
525 - 8th Avenue SW, Suite 440  
Calgary AB T2P 1G1

BANK OF MONTREAL

02895

1 4 0 3 2 0010 9

DATE D D M M Y 28 95 Y Y

\$ \*\*\*\*\*1,465.80

\*\*\*\*\*ONE THOUSAND FOUR HUNDRED SIXTY FIVE AND 80/100 DOLLAR

PAY TO THE ORDER OF Surface Pro Services  
8916 44 Street SE  
Calgary AB T2C 2P6  
Canada

OVER \$10,000 REQUIRES A CO-SIGNER

⑈002895⑈ ⑆88595⑈001⑆ 1322⑈333⑈

1-800-755-2265

This is Exhibit "B" referred to  
in the Affidavit of Josh Coonan  
Sworn before me this 19 day of March, 2019



---

Commissioner for Oaths  
In and for the Province of Alberta

**TIFFANY BENNETT**  
A Commissioner for Oaths  
in and for Alberta  
Student-At-Law, Notary Public

## Gurofsky, Robyn

---

**From:** Coonan, Josh <josh.coonan@rbc.com>  
**Sent:** March 15, 2019 5:24 PM  
**To:** 'Dave Renton'  
**Cc:** 'Doug Atkins'; 'Roger Leader'; 'John Cameron'; 'Dave Kuntz'  
**Subject:** RE: Check deposit - AKC

**Importance:** High

Dave,

Please have the following cheques certified:

- Paleco Inc. 26,531.62 CAD (HSBC)
- Westman Village Journey Club Inc. 16,443.00 CAD (BMO)

I need a copy of the payroll register so I can program the system. **If I don't get the payroll register for each company, then I can't program the system and the cheques could be returned.**

I'm sorry, this is short and curt because I need to leave the office (I'll be online later tonight to program the system), but the way we'll settle the balance between the two is that any amount in excess of the AKC cheque deposit of \$ 26,531.62 CAD will be transferred from the SPS account.

Feel free to call me if you have any questions – this includes tomorrow morning.

Regards,

**Josh Coonan**

Direct: (403) 292-1698

---

**From:** Dave Renton [mailto:dave@SURFACEPROS.CA]  
**Sent:** Friday, March 15, 2019 4:56 PM  
**To:** Coonan, Josh  
**Cc:** Doug Atkins; Roger Leader; John Cameron; Dave Kuntz  
**Subject:** Check deposit

Josh,

We will be going to the RBC branch in Riverbend to deposit our checks for payroll. I have attached scanned images of these cheques. Most are going into our SPS chequing account. There is one for the AK chequing account. We will produce payroll cheques for SPS and AK out of their respective accounts. The funds we are depositing will be adequate to cover our payroll expenses.

Can you tell me if any of the attached cheques need to be certified? Please confirm that these checks will be cleared so we may issue paychecks tomorrow at 9am.

Please let me know if there are any concerns or other documents we need to provide to you so that our employees can be assured their cheques will be honored.

Thank you,

**Dave Renton**



C: 403-612-2874 O: 403-457-1366  
8916 44 St. SE Calgary, AB T2C 2P6  
[www.surfacepros.ca](http://www.surfacepros.ca)





This is Exhibit "C" referred to  
in the Affidavit of Josh Coonan  
Sworn before me this 19 day of March, 2019



---

Commissioner for Oaths  
In and for the Province of Alberta

**TIFFANY BENNETT**  
A Commissioner for Oaths  
in and for Alberta  
Student-At-Law, Notary Public

<u>Payee</u>	<u>Payor</u>	<u>Date</u>	<u>Number</u>	<u>Amount</u>	<u>Cerification Required</u>
Surface Pro Surfaces Inc.	Brookfield Place (Calgary) LP	07-Mar-19	1794	4,227.56	No
Surface Pro Surfaces Inc.	Brookfield Place (Calgary) LP	01-Mar-19	1774	5,046.56	No
Surface Pro Surfaces Inc.	Ledcor Construction Limited	01-Mar-19	520	28,350.00	No
Surface Pro Surfaces Inc.	Westman Village Journey Club Inc	27-Feb-19	2014A-000	16,443.00	YES
Surface Pro Surfaces Inc.	Rockyview Schools	06-Mar-19	1512	2,283.75	No (Already Certified)
Surface Pro Surfaces Inc.	Manshild (Alta) Construction	07-Mar-19	23291	5,879.06	No
Surface Pro Surfaces Inc.	Hines Canada Property Services	14-Mar-19	2895	1,465.80	No
Atkins Kuntz Construction Gr	Paleco Inc.	04-Mar-19	1326	26531.62	YES

SPS Total	63,695.73
AKC Total	<u>26,531.62</u>
Grant Total	90,227.35
Less Cheques subje to Hold	<u>42,974.62</u>
Net Available Total	<u>47,252.73</u>

This is Exhibit "D" referred to  
in the Affidavit of Josh Coonan  
Sworn before me this 19 day of March, 2019



---

Commissioner for Oaths  
In and for the Province of Alberta

**TIFFANY BENNETT**  
A Commissioner for Oaths  
in and for Alberta  
Student-At-Law, Notary Public

## Gurofsky, Robyn

---

**From:** Charli Atkins <charli@SURFACEPROS.CA>  
**Sent:** March 15, 2019 7:54 PM  
**To:** Coonan, Josh  
**Cc:** Doug Atkins; Dave Renton; Dave Kuntz; Roger Leader; John Cameron  
**Subject:** Cheque Numbers and Amounts  
**Attachments:** March 15 payroll .xlsx

Good Evening Josh,

Please see attached for cheque numbers and amounts for both SPS and AK payroll. Should you have any further questions please let me know.

Thanks and have a great weekend,

**Charli Atkins**

Office Manager  
SPS Landscapes  
Atkins Kuntz Construction Group  
8916 44<sup>th</sup> St. SE  
Calgary AB, T2C 2P6



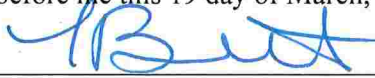
## AK Payroll March 15 2019

<u>CHEQUE #</u>	<u>\$ VALUE</u>
7714	\$891.45
7715	\$924.75
7716	\$3,059.86
7717	\$301.31
7718	\$1,095.44
7719	\$3,120.35
7720	\$316.77
7721	\$834.08
7722	\$1,501.32
7723	\$1,965.48
7724	\$1,855.11
7725	\$955.64
7726	\$1,672.26
7727	\$1,944.75
7728	\$805.41
7729	\$1,276.31
7730	\$447.60
7731	\$3,362.63
7732	\$819.00
7733	\$4,549.33
	<hr/>
	\$31,698.85

## SPS Payroll March 15 2019

<u>CHEQUE #</u>	<u>\$ VALUE</u>
7750	\$1,681.06
7751	\$445.50
7752	\$1,644.80
7753	\$1,700.92
7754	\$1,175.32
7755	\$1,801.41
7756	\$1,919.58
7757	\$1,032.92
7758	\$940.23
7759	\$2,416.10
7760	\$1,333.75
7761	\$1,734.99
7762	\$2,685.76
7763	\$2,306.93
7764	\$2,075.47
7765	\$314.69
7766	\$1,674.58
7767	\$766.02
7768	\$750.99
7769	\$1,408.12
7770	\$1,502.46
7771	\$1,116.75
7772	\$2,003.57
7773	\$727.20
7774	\$471.58
7775	\$1,864.53
7776	\$2,277.67
7777	\$1,000.99
7778	\$867.58
7779	\$677.18
7780	\$2,836.72
7781	\$276.81
7782	\$2,031.66
7783	\$978.35
7784	\$1,548.48
7785	\$1,547.40
7786	\$2,346.05
7789	\$442.98
7790	\$329.95
7791	\$90.66
7792	\$273.72
7793	\$180.26
7794	\$347.97
7795	\$1,051.27
7796	\$1,291.70
	<hr/>
	\$57,892.63

This is Exhibit "E" referred to  
in the Affidavit of Josh Coonan  
Sworn before me this 19 day of March, 2019



---

Commissioner for Oaths  
In and for the Province of Alberta

**TIFFANY BENNETT**  
A Commissioner for Oaths  
in and for Alberta  
Student-At-Law, Notary Public

## Gurofsky, Robyn

---

**From:** Doug Atkins <doug@SURFACEPROS.CA>  
**Sent:** March 16, 2019 4:47 PM  
**To:** Coonan, Josh; Charli Atkins  
**Cc:** Dave Renton; Dave Kuntz; Roger Leader; John Cameron; Julia Podgornov  
**Subject:** RE: Cheque Numbers and Amounts

Josh,

I was in court yesterday also, if you have a written order that varies at all from the verbal instructions of the Honourable Judge can you send it to John Cameron and myself, because the Judge made it quite clear that the cheques we were depositing better be sufficient to cover which they are, and he warned you several times that you better not return cheques NSF as that is a high level concern of his, there was no mention of your request. We will provide you with the name, amounts and cheque numbers that's it.

Regards

Doug Atkins

**From:** Coonan, Josh  
**Sent:** March 16, 2019 10:49 AM  
**To:** Charli Atkins  
**Cc:** Doug Atkins ; Dave Renton ; Dave Kuntz ; Roger Leader ; John Cameron  
**Subject:** RE: Cheque Numbers and Amounts  
**Importance:** High

Charli,

What I need is the actual payroll register from you system, showing names, gross pay, net pay, and cheque numbers. The order is clear that we need to make payroll and I need sufficient evidence that this is what I'm clearing. Since this is just an manually produced excel spreadsheet, it could be anything.

I appreciate your help on this

Thanks,

**Josh Coonan**  
Direct: (403) 292-1698

**From:** Charli Atkins [<mailto:charli@SURFACEPROS.CA>]  
**Sent:** 2019, March, 15 7:54 PM  
**To:** Coonan, Josh <[josh.coonan@rbc.com](mailto:josh.coonan@rbc.com)>  
**Cc:** Doug Atkins <[doug@SURFACEPROS.CA](mailto:doug@SURFACEPROS.CA)>; Dave Renton <[dave@SURFACEPROS.CA](mailto:dave@SURFACEPROS.CA)>; Dave Kuntz <[dave@AKCONSTRUCTIONGROUP.CA](mailto:dave@AKCONSTRUCTIONGROUP.CA)>; Roger Leader <[roger@SURFACEPROS.CA](mailto:roger@SURFACEPROS.CA)>; John Cameron <[john@AKCONSTRUCTIONGROUP.CA](mailto:john@AKCONSTRUCTIONGROUP.CA)>  
**Subject:** Cheque Numbers and Amounts

Good Evening Josh,



Please see attached for cheque numbers and amounts for both SPS and AK payroll. Should you have any further questions please let me know.

Thanks and have a great weekend,

**Charli Atkins**

Office Manager  
SPS Landscapes  
Atkins Kuntz Construction Group  
8916 44<sup>th</sup> St. SE  
Calgary AB, T2C 2P6



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This is Exhibit "F" referred to  
in the Affidavit of Josh Coonan  
Sworn before me this 19 day of March, 2019



---

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In and for the Province of Alberta

**TIFFANY BENNETT**  
A Commissioner for Oaths  
in and for Alberta  
Student-At-Law, Notary Public

## **Gurofsky, Robyn**

---

**From:** Dave Renton <dave@SURFACEPROS.CA>  
**Sent:** March 16, 2019 11:34 AM  
**To:** Coonan, Josh  
**Cc:** Charli Atkins; Doug Atkins; Dave Kuntz; Roger Leader; John Cameron  
**Subject:** Re: Cheque Numbers and Amounts

Josh,

As discussed we will send the full check registries on Monday.

I did want to clarify that as part of our payroll we include employee banked hours and/or submitted expenses on a different check so a few employees have more than one check. This is our standard payroll procedure

Thank you

**Dave Renton**

C: 403-612-2874 O: 403-457-1366  
8916 44 St. SE Calgary, AB T2C 2P6  
[www.surfacepros.ca](http://www.surfacepros.ca)

On Mar 16, 2019, at 10:48 AM, Coonan, Josh <[josh.coonan@rbc.com](mailto:josh.coonan@rbc.com)> wrote:

Charli,

What I need is the actual payroll register from you system, showing names, gross pay, net pay, and cheque numbers. The order is clear that we need to make payroll and I need sufficient evidence that this is what I'm clearing. Since this is just a manually produced excel spreadsheet, it could be anything.

I appreciate your help on this

Thanks,

**Josh Coonan**

Direct: (403) 292-1698

**From:** Charli Atkins [<mailto:charli@SURFACEPROS.CA>]

**Sent:** 2019, March, 15 7:54 PM

**To:** Coonan, Josh <[josh.coonan@rbc.com](mailto:josh.coonan@rbc.com)>

**Cc:** Doug Atkins <[doug@SURFACEPROS.CA](mailto:doug@SURFACEPROS.CA)>; Dave Renton <[dave@SURFACEPROS.CA](mailto:dave@SURFACEPROS.CA)>; Dave Kuntz <[dave@AKCONSTRUCTIONGROUP.CA](mailto:dave@AKCONSTRUCTIONGROUP.CA)>; Roger Leader <[roger@SURFACEPROS.CA](mailto:roger@SURFACEPROS.CA)>; John Cameron <[john@AKCONSTRUCTIONGROUP.CA](mailto:john@AKCONSTRUCTIONGROUP.CA)>

**Subject:** Cheque Numbers and Amounts

Good Evening Josh,

Please see attached for cheque numbers and amounts for both SPS and AK payroll. Should you have any further questions please let me know.

Thanks and have a great weekend,

**Charli Atkins**

Office Manager

SPS Landscapes

Atkins Kuntz Construction Group

8916 44<sup>th</sup> St. SE

Calgary AB, T2C 2P6

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This is Exhibit "G" referred to  
in the Affidavit of Josh Coonan  
Sworn before me this 19 day of March, 2019



---

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## Gurofsky, Robyn

---

**From:** Coonan, Josh <josh.coonan@rbc.com>  
**Sent:** March 18, 2019 1:58 PM  
**To:** Gurofsky, Robyn  
**Subject:** Fwd: AK and SPS Payroll  
**Attachments:** Adam Kuntz Pay Check Back Up.pdf; Copy of 2019-03-15 - Payroll Summary.xlsx

Fyi

---

**From:** "Dave Renton" <dave@SURFACEPROS.CA>  
**Subject:** RE: AK and SPS Payroll  
**Date:** 18 March 2019 13:48  
**To:** "Coonan, Josh" <josh.coonan@rbc.com>, "John Cameron" <john@SURFACEPROS.CA>  
**Cc:** "Doug Atkins" <doug@SURFACEPROS.CA>, "Charli Atkins" <charli@SURFACEPROS.CA>

Josh,

I have made notes next to the highlighted items in your spreadsheet. Some employees have multiple checks because they had regular payroll plus banked hours that were owed to them. Some have expense checks. Those are when an employee pays for something for the company, we reimburse them at the next payroll.

Adam Kuntz normally gets his paycheck through Heartwood Tree Care. SPS would normally transfer money from the SPS account into Heartwood to cover the check. As we were not able to do that this time, we created Adam's check in Heartwood as per usual so all source deductions and income are captured properly, once we did that we wrote a check directly to Adam out of SPS. An inter-company entry is made in SPS and Heartwood so that the money can be reconciled when Heartwood has more money to pay SPS back.

A few employees are set up under a numbered company, but they receive payroll every two weeks the same as everyone else.

The auto-debit amounts that you saw were lease payments, we are working with our leasing companies regarding those amounts, They are not payroll items.

If you need any additional information. Please let us know.

**Dave Renton**



C: 403-612-2874 O: 403-457-1366  
8916 44 St. SE Calgary, AB T2C 2P6  
[www.surfacepros.ca](http://www.surfacepros.ca)



**From:** Coonan, Josh <josh.coonan@rbc.com>  
**Sent:** March 18, 2019 11:17 AM  
**To:** John Cameron <john@SURFACEPROS.CA>  
**Cc:** Doug Atkins <doug@SURFACEPROS.CA>; Dave Renton <dave@SURFACEPROS.CA>; Charli Atkins <charli@SURFACEPROS.CA>  
**Subject:** RE: AK and SPS Payroll

Hi John,

I've had a chance to review the payroll submission you sent through and have a couple of questions. I've completed a summary of the various files including:

- The original list of pay cheques provided on Friday, March 15, 2019 at 7:54pm by Charli Atkins (email attached) which you, Dave Renton, and the ownership group were attached;
- The files you provided at 9:49am this morning with Doug Atkins, Dave Renton, and Charli Atkins on the email:
  - AK Pay Cheque List March 15<sup>th</sup>.pef
  - SPS Check List.pdf
  - SPS Expense Checks. Pdf
  - SPS Pay Cheque Register March 15, 2019.pdf

I've included my summary in this email so everyone has the same information (2019-03-15 – Payroll Summary.xlsx). I have some specific questions regarding the payroll information you provided, with the specific lines highlighted.

AK Tab of the summary:

- Do you have the supporting information for cheques 7731, 7732 and 7733 as it doesn't seem to form part of the payroll register you provided (this is confirmed as the total of the payroll register is 22,967.89 CAD while the total provided on Friday was 31,698.85 CAD, the difference being the sum of those three cheques)?;

SPS Tab of the summary:

- There appear to be 5 duplicate pay cheques in this period (highlighted red), can you confirm if these are for previous periods;
- Mr. Adam Kuntz has received an expense cheque but not a pay cheque, are we missing his pay cheque?;

I look forward to receiving the deductions at source and GST remittance information as that remains outstanding.

Thanks,

**Josh Coonan** | Senior Manager, Special Loans and Advisory Services | **RBC Royal Bank**  
Direct: (403) 292-1698 | Toll-Free: (844) 723-2104 | Fax: (403) 292-3019  
335 8<sup>th</sup> Ave SW, 5<sup>th</sup> Floor, Calgary, AB T2P 1C9

---

**From:** John Cameron [<mailto:john@SURFACEPROS.CA>]  
**Sent:** Monday, March 18, 2019 9:49 AM  
**To:** Coonan, Josh  
**Cc:** Doug Atkins; Dave Renton; Charli Atkins  
**Subject:** AK and SPS Payroll

See the attached printouts regarding employee cheques for the March 15 payroll as a supplement to the information previously provided.

Advise if you require additional information or clarification.



John Cameron  
Senior Estimator  
**AK Construction Group Inc.**  
[john@akconstructiongroup.ca](mailto:john@akconstructiongroup.ca)  
8916 44<sup>th</sup> Street SE, Calgary, AB, T2C 2P6  
Phone: 403-457-1366  
Cell: 403-613-9455  
Fax: 403-274-3816

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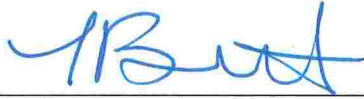
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This is Exhibit "H" referred to  
in the Affidavit of Josh Coonan  
Sworn before me this 19 day of March, 2019



---

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In and for the Province of Alberta

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## Gurofsky, Robyn

---

**From:** John Cameron <john@SURFACEPROS.CA>  
**Sent:** March 18, 2019 4:48 PM  
**To:** Gurofsky, Robyn  
**Cc:** Coonan, Josh; Doug Atkins; Dave Renton; Roger Leader; Dave Kuntz  
**Subject:** Court File Number 1901-03824 - Transmittal of CRA status and documents  
**Attachments:** Letter March 18, 2019 - transmittal of CRA information - BLG.pdf; AK - GST Status document package.pdf; AK - Payroll Remittance Status document package.pdf; SPS - GST Status document package.pdf; SPS - Payroll Remittance Status document package.pdf

**John Cameron**



Cell: 403-613-9455 Office:403-457-1366  
8916 44<sup>th</sup> Street SE Calgary, AB T2C 2P6  
[www.surfacepros.ca](http://www.surfacepros.ca)



March 18, 2019

Borden Ladner Gervais  
1900, 520 3rd Ave SW  
Calgary, Alberta  
T2P 0R3



Attention: Ms. Robyn Gurofsky

Dear Madam:

**RE: Court File Number 1901-03824 - RBC vs Surface Pro Services et al**

Find attached the following documents related to our status with CRA.

1. SPS Payroll remittance status, spread sheet and supporting documents
2. AK Payroll remittance status, spread sheet and supporting documents
3. SPS GST status, spread sheet and supporting documents
4. AK GST remittance status, spread sheet and supporting documents

Yours truly  
Atkins Kuntz Construction Group Inc.



John Cameron  
Senior Estimator

Encl.

Cc: Doug Atkins

# SPS Payroll Remittance Summary (10 pages)

As of March 18, 2019

CRA - Payroll Remittance Summary - Surface Pro Services

Pay Day	Pay Period Ending	Amount Due	Due Date	Comments
04-Jan-19	30-Dec-18	-116,054.04		Credit - as per CRA letter of February 22, 2019 - Note we have asked for a reconciliation of this figure, but have not heard back from the CRA at this point
18-Jan-19	13-Jan-19	19,862.19	25-Jan-19	reference PD7A summary
01-Feb-19	27-Jan-19	20,688.78	10-Feb-19	reference PD7A summary
15-Feb-19	10-Feb-19	41,276.62	25-Feb-19	reference PD7A summary
01-Mar-19	24-Feb-19	-	10-Mar-19	reference PD7A summary
15-Mar-19	10-Mar-19	46,003.96	25-Mar-19	reference PD7A summary

Total 11,777.51

In Arrears



Summerside PE C1N 5Z7

000000173

SURFACE PRO SERVICES INC.  
8916 44 ST SE  
CALGARY AB T2C 2P6

### Notice details

Account number	82362 4200 RP0001
Tax year	2018
Date issued	Feb 22, 2019
Return Address	Canada Revenue Agency Shawinigan-Sud QC G9P 5H9

587-489-2163

James

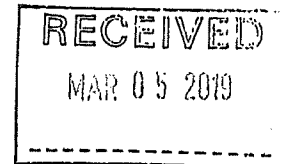
## Notice of tax deduction, Canada Pension Plan and employment insurance discrepancy

We processed your T4 type return(s). Your total deductions reported disagree with the total credit in your remittance account. The discrepancy appears as the difference.

Explain the difference by completing the **Yearly Payroll Breakdown** form and attach any amended slips that will balance your account. Return this by mail within 20 days or go to [canada.ca/my-cra-business-account](http://canada.ca/my-cra-business-account) and select "Respond to notices."

Thank you,

Bob Hamilton  
Commissioner of Revenue



### Account discrepancy

You have a credit difference.

**Difference**                      \$116,054.04

### Payment options

If you have an amount due you can pay:

- online
- at your financial institution

For more information, go to the **How do you pay?** section of this notice.

SURFACE PRO SERVICES INC.  
8916 44 ST SE  
CALGARY AB T2C 2P6

## Notice details

Account number	82362 4200 RP0001
Tax year	2018
Date issued	Feb 22, 2019

## Account summary

The **Information return** table includes the amounts you reported on your summary and our calculated amounts from all slips received. The **Variance** column shows the difference between both of these amounts.

The **Account discrepancy** table shows the difference between our calculated totals (DR) and the balance in your payroll remittance account (CR).

The **Difference** is the amount you must explain.

### Information return

Description	\$ Amount reported by employer	\$ Amount calculated by CRA	\$ Variance	CR/DR
C.P.P. contributions deducted	93,248.24	93,248.24	0.00	
C.P.P. contributions employer's share	93,248.24	93,248.24	0.00	
E.I. premiums deducted	33,374.72	33,374.72	0.00	
E.I. premiums employer's share	46,724.67	46,724.61	0.06	CR
Tax deducted	381,351.76	381,351.76	0.00	
<b>Total</b>		<b>647,947.57</b>		

### Account discrepancy

Description	\$ Amount	CR/DR
Total \$ amount calculated by CRA	647,947.57	DR
Less your remittance account balance	764,001.61	CR
<b>Difference</b>	<b>116,054.04</b>	<b>CR</b>

*JP*

## More information

If you have an enquiry, call us at **1-800-959-5553** or you can submit it by fax at **819-536-5031**.

To access and manage your payroll account, go to **canada.ca/my-cra-business-account**. Authorized employees or representatives can access accounts online on behalf of their employer or clients. To log in or register, go to **canada.ca/taxes-representatives**.

## Definitions

A **debit (DR)** is the amount you should have remitted based on the **Information return table**. A **credit (CR)** is the amount you actually remitted.

## Help for persons with hearing, speech or visual impairments

You can get this notice in braille, large print, electronic text or audio format. For more information about other formats, go to **canada.ca/cra-multiple-formats**.

If you use a teletypewriter, you can get tax information by calling **1-800-665-0354**.

## How do you pay?

- online or by phone using a Canadian financial institution's services
- online at **canada.ca/cra-my-payment**
- online by setting up a pre-authorized debit agreement at **canada.ca/my-cra-business-account**
- In person at your Canadian financial institution or, for a fee, at a Canada Post retail outlet (cash or debit only)

For more information on how to make a payment, go to **canada.ca/payments**.

## Don't forget your due dates

The Business Tax Reminder App lets business users create custom reminders and alerts for remittances and filing due dates. To find out how to download the mobile app, go to **canada.ca/cra-mobile-apps**.

## Get your money faster

Get your refunds faster by registering for direct deposit and have your money deposited directly into your bank account. For more information on direct deposit, go to **canada.ca/cra-direct-deposit**.





### Yearly payroll breakdown

Account number 82362 4200 RP0001		Business name SURFACE PRO SERVICES INC.					
Month	Tax deducted	Canada Pension Plan contributions (both employees' and employer's shares)	Employment Insurance premiums (both employees' and employer's shares)	Total remitted per payroll records	Total remitted per financial institution records		
January							
February							
March							
April							
May							
June							
July							
August							
September							
October							
November							
December							
Totals							

A calculation error may include the following:

- C.P.P. employer share owing was calculated incorrectly (i.e., should be 1.0 X employees' C.P.P. share)
- E.I. employer share owing was calculated incorrectly (i.e., should be 1.4 X employees' E.I. share UNLESS a reduced E.I. rate has been approved).

Explanation of difference (please print):

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Person from whom further information may be obtained (please print)

Telephone number

Position

Date

Year	Month	Day

Personal information is collected under the Income Tax Act (ITA) and is used to verify compliance with obligations related to withholding, remitting, reporting and filing. It may also be used for any other purpose as authorized by the ITA. It may be shared or verified with other federal, provincial/territorial government institutions in accordance with sharing agreements. A refusal to provide the information may result in penalties, interest payable or other actions. Personal information is described in CRA PPU 120 and is protected under the Privacy Act. Individuals have a right of protection, access to and correction or notation of their personal information and to file a complaint with the Privacy Commissioner of Canada regarding our handling of their information.



3/18/2019

due Jan 25 Tax Liability Report

Surface Pro Services Inc.

Tax Liability Report

Jan 01 - Jan 15, 2019

	TAX AMOUNT	TAX PAID	TAX OWED
Federal Taxes	\$19,862.19	\$0.00	\$19,862.19
Income Tax	\$11,212.75	\$0.00	\$11,212.75
Employment Insurance	\$1,048.32	\$0.00	\$1,048.32
Employment Insurance Employer	\$1,467.64	\$0.00	\$1,467.64
Canada Pension Plan	\$3,066.74	\$0.00	\$3,066.74
Canada Pension Plan Employer	\$3,066.74	\$0.00	\$3,066.74

3/18/2019

Due  
February 10th

Tax Liability Report

Surface Pro Services Inc.

Tax Liability Report

Jan 16 - Jan 31, 2019

	TAX AMOUNT	TAX PAID	TAX OWED
Federal Taxes	\$20,688.78	\$0.00	\$20,688.78
Income Tax	\$11,704.09	\$0.00	\$11,704.09
Employment Insurance	\$1,088.41	\$0.00	\$1,088.41
Employment Insurance Employer	\$1,523.76	\$0.00	\$1,523.76
Canada Pension Plan	\$3,186.26	\$0.00	\$3,186.26
Canada Pension Plan Employer	\$3,186.26	\$0.00	\$3,186.26

3/18/2019

Tax Liability Report

Due February 25th

Tax Liability Report

Feb 01 - Feb 15, 2019

Surface Pro Services Inc.

	TAX AMOUNT	TAX PAID	TAX OWED
Federal Taxes	\$41,276.62	\$0.00	\$41,276.62
Income Tax	\$23,169.44	\$0.00	\$23,169.44
Employment Insurance	\$2,194.31	\$0.00	\$2,194.31
Employment Insurance Employer	\$3,072.03	\$0.00	\$3,072.03
Canada Pension Plan	\$6,420.42	\$0.00	\$6,420.42
Canada Pension Plan Employer	\$6,420.42	\$0.00	\$6,420.42

3/18/2019

Tax Liability Report

Tax Liability Report

Due  
march 10th

Surface Pro Services Inc.

Feb 16 - Feb 28, 2019

You did not have any taxes in the selected period.

Due March 25<sup>th</sup>

Tax Liability Report

Surface Pro Services Inc.

Mar 01 - Mar 15, 2019

	TAX AMOUNT	TAX PAID	TAX OWED
<b>Federal Taxes</b>	<b>\$46,003.96</b>	<b>\$0.00</b>	<b>\$46,003.96</b>
Income Tax	\$26,362.87	\$0.00	\$26,362.87
Employment Insurance	\$2,370.67	\$0.00	\$2,370.67
Employment Insurance Employer	\$3,318.96	\$0.00	\$3,318.96
Canada Pension Plan	\$6,975.73	\$0.00	\$6,975.73
Canada Pension Plan Employer	\$6,975.73	\$0.00	\$6,975.73

CRA - Payroll Remittance Summary - AK Construction

As of March 18, 2019

Pay Day	Pay Period Ending	Amount Due	Due Date	Comments
04-Jan-19	30-Dec-18	0		CRA Document
18-Jan-19	13-Jan-19	13,468.90	25-Jan-19	reference PD7A summary
01-Feb-19	27-Jan-19	15,029.49	10-Feb-19	reference PD7A summary
15-Feb-19	10-Feb-19	25,103.14	25-Feb-19	reference PD7A summary
01-Mar-19	24-Feb-19	-	10-Mar-19	reference PD7A summary
15-Mar-19	10-Mar-19	22,101.95	25-Mar-19	reference PD7A summary

Total 75,703.48

In Arrears 53,601.53

# AKC Payroll Remittance Summary

(8 pages)



Government  
of Canada

Gouvernement  
du Canada

Canada Revenue Agency

Logout

## View account transactions – result

Payroll deduction account:

840501332RP0001

Business name:

ATKINS KUNTZ CONSTRUCTION GROUP INC.

### Disclaimer

Electronic payments will be applied to your account in approximately 48 hours. It may take longer to process payments mailed or made at financial institutions. If you believe there is missing information, please call 1-800-959-5525.

**Customize view of transactions**

### Account transactions for 2018 tax year

Date posted	Transaction	Date received	(\$) Amount
Feb 22, 2019	Balance adjustment to 2018		\$0.17Cr
Feb 20, 2019	T4 Type Information Return 2018		\$504,110.48Dr
Jan 28, 2019	Assessed late remitting penalty		\$2,231.39Dr
Jan 25, 2019	Payment Dec 2018 late	Recd Jan 18 2019	\$22,813.92Cr
Dec 17, 2018	Payment Nov 2018	Recd Dec 10 2018	\$14,544.97Cr
Nov 28, 2018	Payment Nov 2018	Recd Nov 23 2018	\$12,715.25Cr
Nov 15, 2018	Payment Oct 2018	Recd Nov 08 2018	\$13,562.01Cr
Oct 30, 2018	Payment Oct 2018	Recd Oct 24 2018	\$17,370.51Cr

Oct 16, 2018	Payment Sept 2018	Recd Oct 10 2018	\$22,655.16Cr
Sept 27, 2018	Payment Sept 2018	Recd Sept 24 2018	\$22,064.16Cr
Sept 13, 2018	Payment Aug 2018	Recd Sept 10 2018	\$46,870.41Cr
Aug 28, 2018	Payment Aug 2018	Recd Aug 23 2018	\$23,969.34Cr
Aug 15, 2018	Payment July 2018	Recd Aug 07 2018	\$19,737.13Cr
July 26, 2018	Payment July 2018	Recd July 23 2018	\$20,211.38Cr
July 13, 2018	Payment June 2018	Recd July 09 2018	\$21,453.16Cr
June 28, 2018	Payment June 2018	Recd June 22 2018	\$20,250.41Cr
June 14, 2018	Payment May 2018	Recd June 08 2018	\$21,769.16Cr
May 28, 2018	Payment May 2018	Recd May 23 2018	\$22,044.73Cr
May 17, 2018	Payment Apr 2018	Recd May 08 2018	\$18,262.36Cr
Apr 30, 2018	Payment Apr 2018	Recd Apr 24 2018	\$20,925.28Cr
Apr 17, 2018	Payment Mar 2018	Recd Apr 09 2018	\$44,321.46Cr
Mar 28, 2018	Payment Mar 2018	Recd Mar 22 2018	\$21,847.83Cr
Mar 14, 2018	Payment Feb 2018	Recd Mar 08 2018	\$19,343.13Cr
Feb 27, 2018	Payment Feb 2018	Recd Feb 22 2018	\$23,073.47Cr
Feb 15, 2018	Payment Jan 2018	Recd Feb 09 2018	\$18,626.03Cr
Jan 30, 2018	Payment Jan 2018	Recd Jan 23 2018	\$15,679.05Cr

Previous



12:11 PM  
2019-03-18

Atkins Kuntz Construction Group Inc.  
PD7A Summary  
1 - 15 January 2019

Due Jan 25<sup>th</sup>

---

	<u>1 - 15 Jan 19</u>
Gross payroll for period	43,598.74
No. of employees paid in period	24
Remittance for period	
Tax deductions	7,913.69
Total CPP contributions	
CPP - Employee	1,994.77
CPP - Company	1,994.77
Total CPP contributions	3,989.54
Total EI premiums	
EI - Employee	652.37
EI - Company	913.30
Total EI premiums	1,565.67
Remittance for period	13,468.90

12:11 PM  
2019-03-18

Atkins Kuntz Construction Group Inc.  
**PD7A Summary**  
16 - 31 January 2019

*Due February 10th*

---

	<u>16 - 31 Jan 19</u>
Gross payroll for period	47,792.04
No. of employees paid in period	23
Remittance for period	
Tax deductions	8,800.43
Total CPP contributions	
CPP - Employee	2,269.06
CPP - Company	2,269.06
Total CPP contributions	4,538.12
Total EI premiums	
EI - Employee	704.56
EI - Company	986.38
Total EI premiums	1,690.94
Remittance for period	15,029.49

12:48 PM  
2019-03-18

Atkins Kuntz Construction Group Inc.  
PD7A Summary  
1 - 15 February 2019

Due February  
25th

	<u>1 - 15 Feb 19</u>
Gross payroll for period	81,053.36
No. of employees paid in period	24
Remittance for period	
Tax deductions	14,645.91
Total CPP contributions	
CPP - Employee	3,819.47
CPP - Company	3,819.47
Total CPP contributions	7,638.94
Total EI premiums	
EI - Employee	1,174.31
EI - Company	1,643.98
Total EI premiums	2,818.29
Remittance for period	25,103.14

12:12 PM  
2019-03-18

Atkins Kuntz Construction Group Inc.  
**PD7A Summary**  
16 - 28 February 2019

*Due March 10th*

	<u>16 - 28 Feb 19</u>
Gross payroll for period	0.00
No. of employees paid in period	0
Remittance for period	
Tax deductions	0.00
Total CPP contributions	
CPP - Employee	0.00
CPP - Company	0.00
Total CPP contributions	0.00
Total EI premiums	
EI - Employee	0.00
EI - Company	0.00
Total EI premiums	0.00
Remittance for period	0.00

2:53 PM  
2019-03-18

Atkins Kuntz Construction Group Inc.  
**PD7A Summary**  
1 - 18 March 2019

Due March 25

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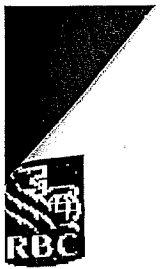
	<u>1 - 18 Mar 19</u>
Gross payroll for period	69,968.00
No. of employees paid in period	18
Remittance for period	
Tax deductions	
Total CPP contributions	13,124.93
CPP - Employee	3,302.55
CPP - Company	3,302.55
Total CPP contributions	6,605.10
Total EI premiums	
EI - Employee	988.30
EI - Company	1,383.62
Total EI premiums	2,371.92
Remittance for period	22,101.95



0:16 AM  
2019-02-27  
Accrual Basis

Atkins Kuntz Construction Group Inc.  
**GST/HST Return Report**  
January 2019

	<u>Jan 19</u>
Line 101 Sales and other revenue	330,237.29
Line 103 GST/HST collected or collectible	16,511.88
Line 104 Adjustments	0.00
Line 105 Total GST/HST and adjustments for period	<u>16,511.88</u>
Line 106 Input tax credits (ITCs)	5,085.40
Line 107 Adjustments	0.00
Line 108 Total ITCs and adjustments	<u>5,085.40</u>
Line 109 Net Tax	11,426.48
Line 110 Instalment and other annual filer payments	0.00
Line 111 Rebates	0.00
Line 112 Total other credits	<u>0.00</u>
Line 113A Balance	11,426.48
Line 205 GST/HST due on acquisition of taxable real property	0.00
Line 405 Other GST/HST to be self-assessed	0.00
Line 113B Total other debits	<u>0.00</u>
Line 113C Balance	<u><u>11,426.48</u></u>



Royal Bank Of Canada  
 11 58TH AVE SE  
 ALGARY, AB  
 2H OP5

Transaction Record

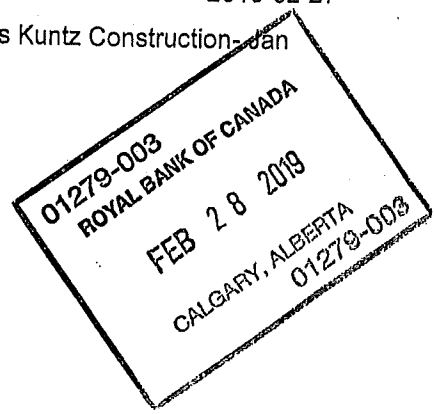
Transit: 02699  
 Department: 12061  
 Date: 28 Feb 2019  
 Time: 16:07:28

Reference #: 9190595444809812061

Items Received  
 Cheque 11426.48 CAD  
 Other Payments  
 Miscellaneous 11426.48 CAD

Thank you for choosing RBC Royal Bank.

2019-02-27  
 84050 1332 RT 001- Atkins Kuntz Construction- Jan 11,426.48



01- Atkins Kuntz Construction-		11,426.48
Debits	0.00	
	11,426.48	
on acquisition of taxable real property	0.00	
ST to be self-assessed	0.00	
Credits	0.00	
	11,426.48	



12:22 PM  
2019-03-18  
Accrual Basis

Atkins Kuntz Construction Group Inc.  
GST/HST Return Report  
February 2019

	<u>Feb 19</u>
Line 101 Sales and other revenue	38,175.32
Line 103 GST/HST collected or collectible	1,908.77
Line 104 Adjustments	<u>0.00</u>
Line 105 Total GST/HST and adjustments for period	1,908.77
Line 106 Input tax credits (ITCs)	2,031.92
Line 107 Adjustments	<u>0.00</u>
Line 108 Total ITCs and adjustments	2,031.92
Line 109 Net Tax	-123.15
Line 110 Instalment and other annual filer payments	0.00
Line 111 Rebates	<u>0.00</u>
Line 112 Total other credits	0.00
Line 113A Balance	-123.15
Line 205 GST/HST due on acquisition of taxable real property	0.00
Line 405 Other GST/HST to be self-assessed	<u>0.00</u>
Line 113B Total other debits	0.00
Line 113C Balance	<u><u>-123.15</u></u>



# Surface Pro Services Inc.

## RECEIVER GENERAL - TAX SUMMARY REPORT

January 2019

	TOTAL
Line 101 Sales and other revenue	222,710.83
Line 103 GST/HST collected or collectible	11,053.13
Line 104 Adjustments (Sales)	
LINE 105 TOTAL GST/HST AND ADJUSTMENTS FOR PERIOD	\$11,053.13
Line 106 Input tax credits (ITCs)	17,773.03
Line 107 Adjustments (Purchases)	
LINE 108 TOTAL ITCS AND ADJUSTMENTS	\$17,773.03
LINE 109 NET TAX	\$-6,719.90
Line 110 Instalments and other annual filer payments	
Line 111 Rebates	
LINE 112 TOTAL OTHER CREDITS	\$0.00
LINE 113A BALANCE	\$-6,719.90
Line 205 GST/HST due on acquisition of taxable real property	
Line 405 Other GST/HST to be self-assessed	
LINE 113B TOTAL OTHER DEBITS	\$0.00
LINE 113C BALANCE	\$-6,719.90

*Transactions in a previous tax period were changed after filing. Before filing this period's tax, check the exception report to confirm that the transactions are correct.*

# Surface Pro Services Inc.

## RECEIVER GENERAL - TAX SUMMARY REPORT

February 2019

	TOTAL
Line 101 Sales and other revenue	420,365.14
Line 103 GST/HST collected or collectible	12,313.92
Line 104 Adjustments (Sales)	
LINE 105 TOTAL GST/HST AND ADJUSTMENTS FOR PERIOD	\$12,313.92
Line 106 Input tax credits (ITCs)	8,874.03
Line 107 Adjustments (Purchases)	
LINE 108 TOTAL ITCs AND ADJUSTMENTS	\$8,874.03
LINE 109 NET TAX	\$3,439.89
Line 110 Instalments and other annual filer payments	
Line 111 Rebates	
LINE 112 TOTAL OTHER CREDITS	\$0.00
LINE 113A BALANCE	\$3,439.89
Line 205 GST/HST due on acquisition of taxable real property	
Line 405 Other GST/HST to be self-assessed	
LINE 113B TOTAL OTHER DEBITS	\$0.00
LINE 113C BALANCE	\$3,439.89

*Transactions in a previous tax period were changed after filing. Before filing this period's tax, check the exception report to confirm that the transactions are correct.*

This is Exhibit "I" referred to  
in the Affidavit of Josh Coonan  
Sworn before me this 19 day of March, 2019



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Commissioner for Oaths  
In and for the Province of Alberta

**TIFFANY BENNETT**  
A Commissioner for Oaths  
in and for Alberta  
Student-At-Law, Notary Public



## Account Information

March 18, 2019

## SURFACE PRO SERVICES INC.

**Assets****Total Assets: \$70,099.63**

Chequing / Savings	Ownership	Overdraft Limit	Balance
C/A/REG - 02189 1017581	Sole Owner	0	70,099.63
<b>Total:</b>			<b>\$70,099.63</b>

Investments	Ownership	Maturity Date	Balance
GIC - 00980181361	Sole Owner		0.00
<b>Total:</b>			<b>\$0.00</b>

**Liabilities****Total Liabilities: \$378,148.68**

Credit Cards	Ownership	Limit	Balance
4516070010441923	Joint or	50,000	0.00
4516076003151668	Joint or	50,000	140,995.01
<b>Total:</b>			<b>\$140,995.01</b>

Loans / Mortgages	Ownership	Insurance Protection			Maturity Date	Balance
		Life	Critical Illness	Disability		
RCL - 03009 51403749 001	Sole Owner	Ineligible	Not Offered	Call ISC		235,434.58
DEMAND - 04993 61485488 001	Sole Owner	Ineligible	Not Offered	Call ISC	Mar 19, 2019	1,719.09
<b>Total:</b>						<b>\$237,153.67</b>

**Additional Services**

Account Type	Ownership	Balance
RFA - 03009 8726812	Sole Owner	0.00
PDS C - 0855901184790000	Sole Owner	0.00
ACR - 00006 135003085 001	Sole Owner	234,504.49
ACR - 00006 135003085 002	Sole Owner	140,995.01
ACR - 00006 135003085 003	Sole Owner	1,703.43

Account Type	Ownership	Balance
ACR - 00006 135003085 004	Sole Owner	281,029.54
ACR - 00006 135003085 005	Sole Owner	0.00
ACR - 00006 135003085 006	Sole Owner	0.00
ACR - 00006 135003085 007	Sole Owner	0.00

**Please Note:****Royal Mutual Funds**

This Account Information is provided to you for information purposes only and is not an official statement of your balances at Royal Mutual Funds Inc. (RMFI). RMFI cannot verify the accuracy of the balances above relating to products bought or held outside of RMFI and/or its affiliates. Some of the balances shown may be held by RMFI affiliates where they are not covered by the MFDA Investor Protection Corporation (MFDA IPC). Please consult the official statement(s) you receive from RMFI to determine which positions are eligible for protection by the MFDA IPC. Any investments described above may be held with Royal Bank of Canada, Royal Trust Corporation, The Royal Trust Company, Royal Mutual Funds Inc. or RBC Direct Investing Inc., which are separate corporate entities which are affiliated. RMFI is licensed as a financial services firm in the province of Quebec.

**RBC Direct Investing**

This Account Information is provided to you, at your request, for supplemental information purposes only and is not an official statement of your balances at RBC Direct Investing Inc. ("RBCDI"). Some of the balances shown may be held by RBCDI affiliates where they are not covered by the Canadian Investor Protection Fund ("CIPF"). Please consult the official statement(s) you receive from RBCDI to determine which positions are eligible for protection by the CIPF and/or held in segregation. Any balances described above may be held with Royal Bank of Canada, Royal Trust Corporation of Canada, The Royal Trust Company, Royal Mutual Funds Inc. or RBCDI, which are separate corporate entities which are affiliated. If you notice any discrepancies between the balances shown on the statement(s) you receive from RBCDI and those described above as being with RBCDI, please contact an Investment Services Representative at 1-800-769-2560.

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This is Exhibit "J" referred to  
in the Affidavit of Josh Coonan  
Sworn before me this 19 day of March, 2019



---

Commissioner for Oaths  
In and for the Province of Alberta

**TIFFANY BENNETT**  
Commissioner for Oaths  
in and for Alberta  
Student-At-Law, Notary Public





## Account Information

March 18, 2019

## ATKINS KUNTZ CONSTRUCTION GROU

**Assets****Total Assets: -\$1,033.23**

Chequing / Savings	Ownership	Overdraft Limit	Balance
C/A/REG - 02189 1007616	Sole Owner	0	-1,033.23
<b>Total:</b>			<b>-\$1,033.23</b>

Investments	Ownership	Maturity Date	Balance
There are no items to be displayed.			

**Liabilities****Total Liabilities: \$511,793.63**

Credit Cards	Ownership	Limit	Balance
4516070009851454	Joint or	25,000	26,227.99
4516070009851488	Joint or	25,000	26,256.36
<b>Total:</b>			<b>\$52,484.35</b>

Loans / Mortgages	Ownership	Insurance Protection			Maturity Date	Balance
		Life	Critical Illness	Disability		
RCL - 03009 27117332 001	Sole Owner	Ineligible	Not Offered	Call ISC	459,309.28	
<b>Total:</b>					<b>\$459,309.28</b>	

**Additional Services**

Account Type	Ownership	Balance
RFA - 03009 8696379	Sole Owner	0.00
PDS C - 0855903773590000	Sole Owner	0.00
ACR - 00006 142448653 001	Sole Owner	456,033.23
ACR - 00006 142448653 002	Sole Owner	0.00
ACR - 00006 142448653 003	Sole Owner	52,484.35
ACR - 00006 142448653 004	Sole Owner	0.00
ACR - 00006 142448653 005	Sole Owner	0.00
ACR - 00006 142448653 006	Sole Owner	0.00

**Account Type****Ownership****Balance****Please Note:****Royal Mutual Funds**

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